

PROGRAM NARRATIVE**127 Office of State Tax Commissioner****Date:** 01/13/2011**Time:** 11:14:48**Program:** Commissioners Division**Reporting level:** 00-127-101-00-00-00-00000000**Program Performance Measures**

See Agency Performance Measures identified in the Agency Overview.

Program Statistical Data

Each biennium the Research and Communications function assists the Office of Management and Budget with the preparation of three revenue forecasts, responds to more than 150 fiscal note requests, prepares 11 statistical publications, and completes numerous ad hoc research projects. In addition, this function answers over 1,000 requests for research and statistical information each biennium. This area also develops public and media outreach efforts to provide information about the department's policies, programs, actions, services, and related tax matters; designs forms and publications for the department; and assists with maintenance of the department's web site.

Human Resources administers the personnel services of the Tax Department's 133 authorized FTEs. This function also monitors the performance development program for the six divisions of the department.

Explanation of Program Costs

The Commissioner's Division has nine approved FTEs who are responsible for general administration, research and revenue forecasts, human resource and management planning, and communications.

Program costs include travel and professional development costs for ongoing tax related education, reference books, printing of the Biennial Report and Red Book, professional membership dues to the Federation of Tax Administrators, and operating fees and services for employee service awards, and newspaper advertising costs for vacant position announcements.

Program Goals and Objectives

The goals of the Commissioner's Division are to provide general administration of all tax types and to develop and maintain an efficient system of staff support in general administration, management and planning, human resources, research and education, and communications.

REQUEST DETAIL BY PROGRAM

127 Office of State Tax Commissioner

Bill#: SB2006

Date: 01/13/2011

Time: 11:14:48

Biennium: 2011-2013

Program: Commissioners Division		Reporting Level: 00-127-101-00-00-00-00000000			
Description	Expenditures 2007-2009 Biennium	Present Budget 2009-2011	Budget Request Change	Requested Budget 2011-2013 Biennium	Optional Request 2011-2013
Salaries and Wages					
Salaries - Permanent	840,278	1,045,271	32,888	1,078,159	0
Fringe Benefits	255,852	360,012	4,399	364,411	0
Total	1,096,130	1,405,283	37,287	1,442,570	0
Salaries and Wages					
General Fund	1,096,130	1,405,283	37,287	1,442,570	0
Federal Funds	0	0	0	0	0
Special Funds	0	0	0	0	0
Total	1,096,130	1,405,283	37,287	1,442,570	0
Operating Expenses					
Travel	19,963	33,261	0	33,261	0
Supplies - IT Software	150	0	0	0	0
Supply/Material-Professional	9,749	9,850	0	9,850	0
Miscellaneous Supplies	560	0	0	0	0
Office Supplies	100	0	0	0	0
Printing	13,509	20,975	0	20,975	0
Office Equip & Furn Supplies	40,102	0	0	0	0
Insurance	7,606	0	0	0	0
Rentals/Leases - Bldg/Land	75	0	0	0	0
Repairs	33,892	28,575	0	28,575	0
Professional Development	34,942	41,869	0	41,869	0
Operating Fees and Services	48,286	50,960	0	50,960	0
Total	208,934	185,490	0	185,490	0
Operating Expenses					
General Fund	208,934	185,490	0	185,490	0
Federal Funds	0	0	0	0	0
Special Funds	0	0	0	0	0
Total	208,934	185,490	0	185,490	0
Total Expenditures	1,305,064	1,590,773	37,287	1,628,060	0
Funding Sources					
General Fund					
Total	1,305,064	1,590,773	37,287	1,628,060	0

REQUEST DETAIL BY PROGRAM

127 Office of State Tax Commissioner

Bill#: SB2006

Date: 01/13/2011

Time: 11:14:48

Biennium: 2011-2013

Program: Commissioners Division **Reporting Level:** 00-127-101-00-00-00-00000000

Description	Expenditures 2007-2009 Biennium	Present Budget 2009-2011	Budget Request Change	Requested Budget 2011-2013 Biennium	Optional Request 2011-2013
Total Funding Sources	1,305,064	1,590,773	37,287	1,628,060	0
FTE Employees	8.00	9.00	0.00	9.00	0.00

CHANGE PACKAGE DETAIL

127 Office of State Tax Commissioner

Bill#: SB2006

Date: 01/13/2011

Time: 11:14:48

Biennium: 2011-2013

Program: Commissioners Division			Reporting Level: 00-127-101-00-00-00-00000000			
Description	Priority	FTE	General Fund	Federal Funds	Special Funds	Total Funds

Base Budget Changes**Ongoing Budget Changes**

Base Payroll Change		0.00	37,287	0	0	37,287
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Total Ongoing Budget Changes		0.00	37,287	0	0	37,287
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Total Base Budget Changes		0.00	37,287	0	0	37,287
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PROGRAM NARRATIVE**127 Office of State Tax Commissioner****Date:** 01/13/2011**Time:** 11:14:48**Program:** Legal Division**Reporting level:** 00-127-201-00-00-00-00-00000000**Program Performance Measures**

See Agency Performance Measures identified in the Agency Overview.

Program Statistical Data

Each year, the Legal Division of the Office of State Tax Commissioner handles approximately 20 major cases, and assists the Office of the Attorney General with opinion requests concerning state tax matters. The Legal Division initiates approximately 200 legal actions and monitors about 130 bankruptcy cases involving unpaid tax liabilities per year. In addition, the Division conducts approximately 20 administrative hearings (i.e., sales tax permit revocations). During each legislative session, the Legal Division is responsible for drafting approximately 25 agency bills, coordinating bill tracking for Tax Department staff, and monitoring up to 150 bills that directly or indirectly impact state tax laws. The Legal Division also provides testimony and offers tax expertise to legislative committees and other interest groups during the Legislative Assembly and throughout each interim.

Explanation of Program Costs

This Division has 5 approved FTEs who provide legal support to comply with the requirement to administer the tax laws of the state.

Program costs include travel, professional services, operating fees, and professional supplies. Travel funding is required for continuing education, attendance at tax conferences, and travel necessitated for litigation of tax cases. Professional supplies include reference materials necessary to function as a tax attorney: on-line legal research, legal books, and a tax service subscription to keep current on changes to tax law. Operating fees & Services includes fees paid to county Sheriffs for serving garnishments, summons and complaints and notices of hearings, and to cover the cost to publish legal notices in newspapers when required. Professional services covers the cost for expert witness fees and the Office of Administrative Hearings fees.

Program Goals and Objectives

To represent the Office of State Tax Commissioner and the State Board of Equalization in the litigation of civil tax cases; to provide legal advice to the Office of State Tax Commissioner staff, the State Board of Equalization and local officials in matters of tax law; to assist state's attorneys in the prosecution of criminal complaints initiated by the Office of State Tax Commissioner for violation of tax laws; and to provide essential direction and counsel on the formation and implementation of tax policy for the Tax Commissioner and senior administrative staff.

REQUEST DETAIL BY PROGRAM

127 Office of State Tax Commissioner

Bill#: SB2006

Date: 01/13/2011

Time: 11:14:48

Biennium: 2011-2013

Program: Legal Division		Reporting Level: 00-127-201-00-00-00-00000000			
Description	Expenditures 2007-2009 Biennium	Present Budget 2009-2011	Budget Request Change	Requested Budget 2011-2013 Biennium	Optional Request 2011-2013
Salaries and Wages					
Salaries - Permanent	478,614	596,569	19,679	616,248	0
Temporary Salaries	6,206	3,206	(3,206)	0	0
Overtime	0	705	(705)	0	0
Fringe Benefits	152,061	203,812	1,625	205,437	0
Total	636,881	804,292	17,393	821,685	0
Salaries and Wages					
General Fund	636,881	804,292	17,393	821,685	0
Federal Funds	0	0	0	0	0
Special Funds	0	0	0	0	0
Total	636,881	804,292	17,393	821,685	0
Operating Expenses					
Travel	12,268	16,000	0	16,000	0
Supply/Material-Professional	60,856	63,709	0	63,709	0
Office Supplies	54	0	0	0	0
Printing	56	400	0	400	0
Professional Development	2,665	8,560	0	8,560	0
Operating Fees and Services	22,601	30,740	0	30,740	14,860
Fees - Professional Services	1,600	25,000	0	25,000	0
Total	100,100	144,409	0	144,409	14,860
Operating Expenses					
General Fund	100,100	144,409	0	144,409	14,860
Federal Funds	0	0	0	0	0
Special Funds	0	0	0	0	0
Total	100,100	144,409	0	144,409	14,860
Total Expenditures	736,981	948,701	17,393	966,094	14,860
Funding Sources					
General Fund					
Total	736,981	948,701	17,393	966,094	14,860
Total Funding Sources	736,981	948,701	17,393	966,094	14,860

REQUEST DETAIL BY PROGRAM

127 Office of State Tax Commissioner

Bill#: SB2006

Date: 01/13/2011

Time: 11:14:48

Biennium: 2011-2013

Program: Legal Division		Reporting Level: 00-127-201-00-00-00-00000000			
Description	Expenditures 2007-2009 Biennium	Present Budget 2009-2011	Budget Request Change	Requested Budget 2011-2013 Biennium	Optional Request 2011-2013
FTE Employees	5.00	5.00	0.00	5.00	0.00

CHANGE PACKAGE DETAIL**127 Office of State Tax Commissioner**
Biennium: 2011-2013**Bill#: SB2006****Date:** 01/13/2011**Time:** 11:14:48

Program: Legal Division			Reporting Level: 00-127-201-00-00-00-00-00000000			
Description	Priority	FTE	General Fund	Federal Funds	Special Funds	Total Funds

Base Budget Changes**Ongoing Budget Changes**

Base Payroll Change		0.00	17,393	0	0	17,393
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Total Ongoing Budget Changes		0.00	17,393	0	0	17,393
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Total Base Budget Changes		0.00	17,393	0	0	17,393
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Optional Budget Changes**Ongoing Optional Changes**

A-C 6 Continue Current Service Level	1	0.00	14,860	0	0	14,860
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Total Ongoing Optional Changes		0.00	14,860	0	0	14,860
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Total Optional Budget Changes		0.00	14,860	0	0	14,860
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PROGRAM NARRATIVE**127 Office of State Tax Commissioner****Date:** 01/13/2011**Time:** 11:14:48**Program:** Fiscal Management**Reporting level:** 00-127-301-00-00-00-00000000**Program Performance Measures**

See Agency Performance Measures identified in the Agency Overview.

Program Statistical Data

The Fiscal Management Division staff prepares the Department's executive budget request each biennium, maintains the department's internal budget, along with maintaining the revenue, asset management, insurance overview, payroll, accounts payable, and accounts receivable payment application functions. The revenue accounting function provided the basis for timely certifications of revenue and transfers to the general fund and other special accounts in excess of \$2 billion during FY 2009. Each year this division deposits over 365,000 checks, processes 45,000 accounts receivable payments, and processes over 2,000 accounts payable transactions.

Explanation of Program Costs

This division has 6 approved FTE's who perform the accounting functions of revenue accounting, asset management, budgeting, payroll, accounts payable, cashiering, and application of payments on account.

Program costs include insurance costs of the Department's risk management fee and insurance on equipment and supplies, and travel and related seminar fees for ongoing employee development.

Program Goals and Objectives

To provide the Office of State Tax Commissioner with support in budgeting, accounting (revenue, payroll, accounts payable, accounts receivable payments application), fraud risk assessments, and asset management.

REQUEST DETAIL BY PROGRAM

127 Office of State Tax Commissioner

Bill#: SB2006

Date: 01/13/2011

Time: 11:14:48

Biennium: 2011-2013

Program: Fiscal Management		Reporting Level: 00-127-301-00-00-00-00000000			
Description	Expenditures 2007-2009 Biennium	Present Budget 2009-2011	Budget Request Change	Requested Budget 2011-2013 Biennium	Optional Request 2011-2013
Salaries and Wages					
Salaries - Permanent	617,723	564,888	13,776	578,664	0
Fringe Benefits	195,299	217,565	1,585	219,150	0
Total	813,022	782,453	15,361	797,814	0
Salaries and Wages					
General Fund	813,022	782,453	15,361	797,814	0
Federal Funds	0	0	0	0	0
Special Funds	0	0	0	0	0
Total	813,022	782,453	15,361	797,814	0
Operating Expenses					
Travel	674	2,500	0	2,500	0
Supplies - IT Software	4,832	0	0	0	0
Supply/Material-Professional	243	0	0	0	0
Bldg, Ground, Maintenance	3	0	0	0	0
Postage	28,628	0	0	0	0
Printing	1,386	800	0	800	0
Insurance	9,379	17,115	0	17,115	0
Rentals/Leases - Bldg/Land	5,266	0	0	0	0
Repairs	80	0	0	0	0
IT Contractual Svcs and Rprs	408	0	0	0	0
Professional Development	180	2,400	0	2,400	0
Operating Fees and Services	5	0	0	0	0
Total	51,084	22,815	0	22,815	0
Operating Expenses					
General Fund	51,084	22,815	0	22,815	0
Federal Funds	0	0	0	0	0
Special Funds	0	0	0	0	0
Total	51,084	22,815	0	22,815	0
Total Expenditures	864,106	805,268	15,361	820,629	0
Funding Sources					
General Fund					
Total	864,106	805,268	15,361	820,629	0

REQUEST DETAIL BY PROGRAM

127 Office of State Tax Commissioner

Bill#: SB2006

Date: 01/13/2011

Time: 11:14:48

Biennium: 2011-2013

Program: Fiscal Management **Reporting Level:** 00-127-301-00-00-00-00000000

Description	Expenditures 2007-2009 Biennium	Present Budget 2009-2011	Budget Request Change	Requested Budget 2011-2013 Biennium	Optional Request 2011-2013
Total Funding Sources	864,106	805,268	15,361	820,629	0
FTE Employees	6.00	6.00	0.00	6.00	0.00

CHANGE PACKAGE DETAIL

127 Office of State Tax Commissioner

Bill#: SB2006

Date: 01/13/2011

Time: 11:14:48

Biennium: 2011-2013

Program: Fiscal Management			Reporting Level: 00-127-301-00-00-00-00000000			
Description	Priority	FTE	General Fund	Federal Funds	Special Funds	Total Funds

Base Budget Changes**Ongoing Budget Changes**

Base Payroll Change		0.00	15,361	0	0	15,361
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Total Ongoing Budget Changes		0.00	15,361	0	0	15,361
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Total Base Budget Changes		0.00	15,361	0	0	15,361
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PROGRAM NARRATIVE**127 Office of State Tax Commissioner****Date:** 01/13/2011**Time:** 11:14:48**Program:** Tax Administration**Reporting level:** 00-127-401-00-00-00-00000000**Program Performance Measures**

See Agency Performance Measures identified in the Agency Overview.

Program Statistical Data

Total collections from taxes administered by the Tax Administration Division were approximately \$2.8 billion for the 2007-2009 biennium. Corporate Income Tax conducted 1,008 audits in the 2007-2009 biennium, resulting in over \$39.7 million in additional assessments. Federal audits, office audits, and compliance reviews conducted for Individual Income Tax resulted in more than \$14.6 million in additional assessments. Because the Tax Department reorganization was ongoing during the biennium, these IIT assessments are the result of the joint effort of the Tax Administration Division's Individual Income Tax section and the Operations Division's Taxpayer Services section. For Sales and Use Tax, approximately 34,000 taxpayers are registered to collect and remit Sales and Use Taxes. More than 850 audits of in-state and out-of-state businesses resulted in additional Sales and Use Tax assessments of \$17.4 million for the 2007-2009 biennium. Sales Tax compliance office assessments for the customs crosscheck program generated an additional \$1.3 million in assessments. Motor Fuels Tax completed 26 audits during this same period, resulting in \$169,472 in assessments.

Explanation of Program Costs

The Tax Administration Division has 67 approved FTEs who are responsible for the administration of Individual Income, Income Tax Withholding, Corporation Income, Sales and Use, Motor Fuel, Financial Institution, Oil and Gas Gross Production, Oil Extraction, Alcoholic Beverages, Tobacco Products, Estate, Special Taxes, Telecommunications Tax and applicable local option taxes (local option Sales and Use, local option Lodging, local option Restaurant and Lodging, and local option Motor Vehicle Rental Taxes).

Program costs for this division include travel, postage, and printing for the Tax Department, professional supplies, replacement office equipment, building leases, professional development, and professional services. Most of the travel requested is for field audits, both in-state and out-of-state. The remainder is for training-related travel necessary to keep employees up-to-date on tax administration, as well as to participate in Streamlined Sales Tax, Multistate Tax Commission, and the Federation of Tax Administrators programs. Postage expense is for mailing tax forms, instruction booklets, tax refunds, rate charts, and other tax documents. Printing costs are incurred for many of these same documents along with Tax Department publications such as statistical reports and Taxpayer's Bill of Rights. Professional supplies include tax law reference books and tax service subscriptions necessary to remain current with changes affecting state taxes. Building leases apply to the cost of leasing six tax offices in Dickinson, Fargo, Grand Forks, Jamestown, Minot, and Williston. Professional development costs include the continuation of membership dues to be a member state of the Streamlined Sales Tax and Multistate Tax programs. Professional services costs include the ongoing fees for participating in the Multistate Tax Commission audit and Nexus programs.

Program Goals and Objectives

The goals and objectives of the Tax Administration Division is to administer and ensure compliance with the state's tax laws for Individual Income, Income Withholding, Corporation Income, Sales and Use, Motor Fuel, Financial Institution, Oil and Gas Gross Production, Oil Extraction, Alcoholic Beverages, Tobacco Products, Estate, Special Taxes, Telecommunications Taxes, and applicable local option taxes.

REQUEST DETAIL BY PROGRAM

127 Office of State Tax Commissioner

Bill#: SB2006

Date: 01/13/2011

Time: 11:14:48

Biennium: 2011-2013

Program: Tax Administration		Reporting Level: 00-127-401-00-00-00-00000000			
Description	Expenditures 2007-2009 Biennium	Present Budget 2009-2011	Budget Request Change	Requested Budget 2011-2013 Biennium	Optional Request 2011-2013
Salaries and Wages					
Salaries - Permanent	5,393,230	6,304,637	199,063	6,503,700	158,400
Temporary Salaries	689	0	0	0	0
Overtime	6,352	0	0	0	0
Fringe Benefits	1,906,115	2,441,867	15,807	2,457,674	67,366
Total	7,306,386	8,746,504	214,870	8,961,374	225,766
Salaries and Wages					
General Fund	7,306,386	8,746,504	214,870	8,961,374	225,766
Federal Funds	0	0	0	0	0
Special Funds	0	0	0	0	0
Total	7,306,386	8,746,504	214,870	8,961,374	225,766
Operating Expenses					
Travel	218,821	234,750	0	234,750	88,710
Supplies - IT Software	6,804	0	0	0	0
Supply/Material-Professional	24,083	28,092	0	28,092	0
Bldg, Ground, Maintenance	541	0	0	0	0
Office Supplies	2,808	4,000	0	4,000	0
Postage	485,137	495,632	0	495,632	44,368
Printing	117,848	167,090	0	167,090	10,000
IT Equip Under \$5,000	395	0	0	0	0
Office Equip & Furn Supplies	19,521	20,000	0	20,000	12,000
Rentals/Leases - Bldg/Land	56,856	65,572	0	65,572	6,557
Repairs	9,906	3,390	0	3,390	0
Professional Development	76,318	72,696	0	72,696	8,267
Operating Fees and Services	5,073	20,600	0	20,600	0
Fees - Professional Services	349,624	366,442	0	366,442	14,458
Total	1,373,735	1,478,264	0	1,478,264	184,360
Operating Expenses					
General Fund	1,373,735	1,468,264	0	1,468,264	184,360
Federal Funds	0	10,000	0	10,000	0
Special Funds	0	0	0	0	0
Total	1,373,735	1,478,264	0	1,478,264	184,360
Total Expenditures	8,680,121	10,224,768	214,870	10,439,638	410,126

REQUEST DETAIL BY PROGRAM

127 Office of State Tax Commissioner

Biennium: 2011-2013

Bill#: SB2006

Date: 01/13/2011

Time: 11:14:48

Program: Tax Administration

Reporting Level: 00-127-401-00-00-00-00000000

Description	Expenditures 2007-2009 Biennium	Present Budget 2009-2011	Budget Request Change	Requested Budget 2011-2013 Biennium	Optional Request 2011-2013
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Funding Sources**General Fund****Total**

8,680,121	10,214,768	214,870	10,429,638	410,126
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Federal Funds

G0682 Motor Fuel Tax Grant

0	10,000	0	10,000	0
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Total

0	10,000	0	10,000	0
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Total Funding Sources

8,680,121	10,224,768	214,870	10,439,638	410,126
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FTE Employees

68.00	67.00	0.00	67.00	2.00
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CHANGE PACKAGE DETAIL**127 Office of State Tax Commissioner**
Biennium: 2011-2013**Bill#: SB2006****Date:** 01/13/2011**Time:** 11:14:48

Program: Tax Administration			Reporting Level: 00-127-401-00-00-00-00000000			
Description	Priority	FTE	General Fund	Federal Funds	Special Funds	Total Funds

Base Budget Changes**Ongoing Budget Changes**

Base Payroll Change		0.00	214,870	0	0	214,870
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Total Ongoing Budget Changes		0.00	214,870	0	0	214,870
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Total Base Budget Changes		0.00	214,870	0	0	214,870
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Optional Budget Changes**Ongoing Optional Changes**

A-C 6 Continue Current Service Level	1	0.00	125,480	0	0	125,480
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A-C 8 Compliance	4	2.00	284,646	0	0	284,646
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Total Ongoing Optional Changes		2.00	410,126	0	0	410,126
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Total Optional Budget Changes		2.00	410,126	0	0	410,126
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PROGRAM NARRATIVE**127 Office of State Tax Commissioner****Date:** 01/13/2011**Time:** 11:14:48**Program:** Property Tax**Reporting level:** 00-127-601-00-00-00-00000000**Program Performance Measures**

See Agency Performance Measures identified in the Agency Overview.

Program Statistical Data

The Property and Utility Taxes Division administers the Coal Severance Tax, the Coal Conversion Privilege Tax on electrical generating plants coal gasification plants, and coal beneficiation plants, and Electric Generation, Distribution and Transmission Line Taxes. Total collections for the 2007-2009 biennium were more than \$23.5 million in Coal Severance Tax, and over \$56.6 million in Coal Conversion Tax. The first collections of Electric Generation, Distribution, and Transmission Line Taxes will take place in fiscal year 2011. This division also is responsible for providing instruction and monitoring the required certification of over 1,000 assessment officials. Annually, this division performs a sales ratio study, which compares true and full value of real estate with the sale price of properties that have been sold and includes approximately 11,500 sales and appraisals. Taxable value of all property as equalized by the State Board of Equalization in 2009 was \$2.13 billion.

Explanation of Program Costs

The Property and Utility Taxes Division has six approved FTEs who assist local government in maintaining equalization of property assessments, conduct studies, prepare tentative valuations of Utility, Pipeline, Railroad, and Airline property, and administer Coal Severance Tax, Coal Conversion Tax, Transmission Line Tax, Electric Generation, Distribution, and Transmission Line Taxes, the Homestead Tax Credit and Disabled Veterans Property Tax Credit programs.

Program costs include travel, dues and professional development, professional supplies and printing. Travel costs are incurred for training necessary to keep employees up to date on property assessment issues, training of local assessors, and investigations of assessment appeals to the State Board of Equalization. Professional supply costs are for property valuation subscriptions and books necessary for ongoing education and training. Printing costs are incurred for assessor manuals and teacher manuals used in classroom instruction, statistical publications, and forms for reports required from counties, utility companies, railroads, airlines, and electric companies that are subject to taxation under the electric generation, distribution, and transmission Line Tax. Homestead Tax Credit brochures and refund applications for renters are also printed.

Program Goals and Objectives

PROGRAM NARRATIVE**127 Office of State Tax Commissioner****Date:** 01/13/2011**Time:** 11:14:48**Program:** Property Tax**Reporting level:** 00-127-601-00-00-00-00-00000000

The goals of the Property and Utility Taxes Division are to effectively supervise and assist county and other local officials in the administration of the assessment and taxation of property. Its objectives are to provide training for assessment officials, annually conduct a sales/assessment ratio study, make tentative valuations of utility, pipeline, railroad, and airline property, and certify final valuations to the counties for taxation. Additional objectives are to administer the Senior Citizens and Disabled Persons Homeowners Property Tax Credit, Renter Refund Program, Coal Severance Tax, Coal Conversion Tax, Electric Generation, Distribution, and Transmission Tax, and Disabled Veterans Property Tax Credit laws.

REQUEST DETAIL BY PROGRAM

127 Office of State Tax Commissioner

Bill#: SB2006

Date: 01/13/2011

Time: 11:14:48

Biennium: 2011-2013

Program: Property Tax		Reporting Level: 00-127-601-00-00-00-00000000			
Description	Expenditures 2007-2009 Biennium	Present Budget 2009-2011	Budget Request Change	Requested Budget 2011-2013 Biennium	Optional Request 2011-2013
Salaries and Wages					
Salaries - Permanent	437,767	489,936	74,616	564,552	0
Fringe Benefits	154,315	184,433	32,404	216,837	0
Total	592,082	674,369	107,020	781,389	0
Salaries and Wages					
General Fund	592,082	674,369	107,020	781,389	0
Federal Funds	0	0	0	0	0
Special Funds	0	0	0	0	0
Total	592,082	674,369	107,020	781,389	0
Operating Expenses					
Travel	5,936	10,570	0	10,570	0
Supply/Material-Professional	1,097	1,495	0	1,495	0
Printing	2,749	17,500	0	17,500	0
Office Equip & Furn Supplies	1,139	0	0	0	0
Rentals/Leases - Bldg/Land	100	0	0	0	0
Professional Development	1,730	5,260	0	5,260	0
Operating Fees and Services	0	20,000	0	20,000	0
Total	12,751	54,825	0	54,825	0
Operating Expenses					
General Fund	12,751	54,825	0	54,825	0
Federal Funds	0	0	0	0	0
Special Funds	0	0	0	0	0
Total	12,751	54,825	0	54,825	0
Total Expenditures	604,833	729,194	107,020	836,214	0
Funding Sources					
General Fund					
Total	604,833	729,194	107,020	836,214	0
Total Funding Sources	604,833	729,194	107,020	836,214	0
FTE Employees	5.00	6.00	0.00	6.00	0.00

CHANGE PACKAGE DETAIL

127 Office of State Tax Commissioner

Bill#: SB2006

Date: 01/13/2011

Time: 11:14:48

Biennium: 2011-2013

Program: Property Tax			Reporting Level: 00-127-601-00-00-00-00000000			
Description	Priority	FTE	General Fund	Federal Funds	Special Funds	Total Funds

Base Budget Changes**Ongoing Budget Changes**

Base Payroll Change	0.00	107,020	0	0	107,020
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Total Ongoing Budget Changes	0.00	107,020	0	0	107,020
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Total Base Budget Changes	0.00	107,020	0	0	107,020
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PROGRAM NARRATIVE**127 Office of State Tax Commissioner****Date:** 01/13/2011**Time:** 11:14:48**Program:** Operations**Reporting level:** 00-127-701-00-00-00-00000000**Program Performance Measures**

See Agency Performance Measures identified in the Agency Overview.

Program Statistical Data

Operations Division is responsible for the Tax Department operational infrastructure, including information technology; the acquisition of all goods, equipment, and services; and the processing and final disposition of all tax-related data and documents. Each year, more than one million envelopes are opened and the contents, including over 365,000 checks, are sorted, validated, and reviewed, resulting in the data entry and verification of over one million returns and payments. During the 2007-2009 biennium, the Operations Division processed \$3.852 billion in return and account payments, and issued 37,242 refunds of state and local sales taxes on purchases made by Canadians, totaling \$4.12 million. Over this two-year period, the dollars refunded to Canadians increased 286%. As the Tax Department reorganization was ongoing during the 2007-2009 biennium, the newly formed Taxpayer Services section issued 96,960 correction notices to individual taxpayers in a joint effort with the Tax Administration Division's Individual Income Tax section. The related assessments are included in the \$14.6 million reported by the Tax Administration Division. The property tax relief provided through two tax credits on the 2007 and 2008 income tax forms, accounted for 36% of the errors. Notices were also issued to taxpayers for errors made on 24,096 sales tax returns and 9,394 withholding tax returns. The Operations Division Information Technology staff maintains the integrated tax system and various smaller computer applications used for audit and compliance functions. Security for all federal data and documents is provided in conjunction with the management of over five million imaged documents and 6,100 linear feet of paper files.

Explanation of Program Costs

The Operations Division has 40 approved FTEs who are responsible for information technology and electronic filing initiatives, performing tax data entry functions, business process reengineering, project management, mail processing, error resolution of suspended returns and payments, providing taxpayer service and notifying taxpayers of their errors, maintaining a central records repository, and registration of Withholding, Sales, and Motor Fuels Tax taxpayers. The temporary salary request is for seasonal employees hired as needed during the peak tax processing periods, including processing for motor fuels, sales, withholding, and during the income tax processing season (January through June).

Program costs include: travel and professional development fees for ongoing education; equipment repair parts for the Tax Department's equipment; office equipment and furniture such as Herman Miller partitioning, tables, and chairs; the ongoing cost to lease the department's copiers and high capacity printer used for printing many of the tax return forms; printing and postage costs for printing and mailing forms and notices to taxpayers; office supply costs of items used in the department such as file pockets, folders, paper, and pens; and costs for shredding services to properly dispose of records approved for destruction.

Program costs also include all IT related costs for the Tax Department: IT Software, which covers the program maintenance costs for GenTax (integrated tax system); ongoing coordination with ITD for the operational data processing costs including the maintenance of tax programs and processing automation such as e-file, scanning and automated data capture programs, the Tax Department's web site, and the ongoing costs for new programs implemented; IT equipment to include replacements of personal computers, laptops, and printers; telephone services provided by ITD; and IT contractual services to include service warranties on scanning equipment and software customization.

Program Goals and Objectives

PROGRAM NARRATIVE**127 Office of State Tax Commissioner****Date:** 01/13/2011**Time:** 11:14:48**Program:** Operations**Reporting level:** 00-127-701-00-00-00-00-00000000

The goals of the Operations Division are to provide the services that support tax administration for all tax types from the receipt of tax information through collection and/or resolution. The services provided include incoming and outgoing mail; scanning; data entry/verification, and error resolution for all tax information; security and network administration; programming; project management and business process reengineering; electronic tax return filing and payment; electronic and paper document retention and management; and purchasing and contract administration. The Operations Division is responsible for the Individual Income Tax Processing Center and temporary staff associated with the income tax processing.

REQUEST DETAIL BY PROGRAM

127 Office of State Tax Commissioner

Bill#: SB2006

Date: 01/13/2011

Time: 11:14:48

Biennium: 2011-2013

Program: Operations	Reporting Level: 00-127-701-00-00-00-00000000
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Description	Expenditures 2007-2009 Biennium	Present Budget 2009-2011	Budget Request Change	Requested Budget 2011-2013 Biennium	Optional Request 2011-2013
Salaries and Wages					
Salaries - Permanent	2,509,941	3,253,613	(22,781)	3,230,832	0
Temporary Salaries	224,389	298,600	160	298,760	0
Overtime	5,597	1,375	(1,375)	0	0
Fringe Benefits	932,949	1,414,036	(29,190)	1,384,846	0
Reduction In Salary Budget	0	0	0	0	(164,317)
Total	3,672,876	4,967,624	(53,186)	4,914,438	(164,317)

Salaries and Wages

General Fund	3,672,876	4,967,624	(53,186)	4,914,438	(164,317)
Federal Funds	0	0	0	0	0
Special Funds	0	0	0	0	0
Total	3,672,876	4,967,624	(53,186)	4,914,438	(164,317)

Operating Expenses

Travel	15,047	21,640	0	21,640	0
Supplies - IT Software	554,289	1,291,196	0	1,291,196	(488,692)
Supply/Material-Professional	218	280	0	280	0
Bldg, Ground, Maintenance	26,592	0	0	0	0
Miscellaneous Supplies	1,440	2,500	0	2,500	0
Office Supplies	62,665	65,740	0	65,740	0
Postage	312,579	345,510	42,000	387,510	14,490
Printing	63,648	85,031	0	85,031	3,969
IT Equip Under \$5,000	70,244	90,160	0	90,160	(44,848)
Office Equip & Furn Supplies	20,486	46,000	0	46,000	0
Rentals/Leases-Equip & Other	73,223	63,255	0	63,255	1,089
Repairs	50,664	78,880	0	78,880	9,120
IT - Data Processing	1,047,253	1,056,000	0	1,056,000	180,278
IT - Communications	166,856	188,352	0	188,352	3,648
IT Contractual Svcs and Rprs	8,950	2,658,267	(2,634,000)	24,267	2,120,733
Professional Development	9,640	5,800	0	5,800	0
Operating Fees and Services	1,584	9,400	0	9,400	0
Total	2,485,378	6,008,011	(2,592,000)	3,416,011	1,799,787

Operating Expenses

General Fund	2,485,378	6,008,011	(2,592,000)	3,416,011	1,799,787
Federal Funds	0	0	0	0	0
Special Funds	0	0	0	0	0
Total	2,485,378	6,008,011	(2,592,000)	3,416,011	1,799,787

REQUEST DETAIL BY PROGRAM

127 Office of State Tax Commissioner

Bill#: SB2006

Date: 01/13/2011

Time: 11:14:48

Biennium: 2011-2013

Program: Operations Reporting Level: 00-127-701-00-00-00-00000000

Description	Expenditures 2007-2009 Biennium	Present Budget 2009-2011	Budget Request Change	Requested Budget 2011-2013 Biennium	Optional Request 2011-2013
Capital Assets					
IT Equip/Sftware Over \$5000	15,637	58,000	(42,000)	16,000	0
Total	15,637	58,000	(42,000)	16,000	0
Capital Assets					
General Fund	15,637	58,000	(42,000)	16,000	0
Federal Funds	0	0	0	0	0
Special Funds	0	0	0	0	0
Total	15,637	58,000	(42,000)	16,000	0
Total Expenditures	6,173,891	11,033,635	(2,687,186)	8,346,449	1,635,470
Funding Sources					
General Fund					
Total	6,173,891	11,033,635	(2,687,186)	8,346,449	1,635,470
Total Funding Sources	6,173,891	11,033,635	(2,687,186)	8,346,449	1,635,470
FTE Employees	41.00	40.00	0.00	40.00	0.00

CHANGE PACKAGE DETAIL

127 Office of State Tax Commissioner
 Biennium: 2011-2013

Bill#: SB2006

Date: 01/13/2011

Time: 11:14:48

Program: Operations			Reporting Level: 00-127-701-00-00-00-00000000			
Description	Priority	FTE	General Fund	Federal Funds	Special Funds	Total Funds

Base Budget Changes**One Time Budget Changes**

A-E 1 Remove Oil and Gas Integration Project		0.00	(1,500,000)	0	0	(1,500,000)
A-E 2 Remove On-site support		0.00	(1,134,000)	0	0	(1,134,000)
Total One Time Budget Changes		0.00	(2,634,000)	0	0	(2,634,000)

Ongoing Budget Changes

A-A 14 Adjust base request		0.00	42,000	0	0	42,000
A-A 17 High Volume Scanner		0.00	16,000	0	0	16,000
A-F 4 Remove Capital Assets		0.00	(58,000)	0	0	(58,000)
Base Payroll Change		0.00	(53,186)	0	0	(53,186)
Total Ongoing Budget Changes		0.00	(53,186)	0	0	(53,186)

Total Base Budget Changes		0.00	(2,687,186)	0	0	(2,687,186)
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Optional Budget Changes**Ongoing Optional Changes**

A-C 6 Continue Current Service Level	1	0.00	137,338	0	0	137,338
A-C 12 On-site support for GenTax	2	0.00	1,100,000	0	0	1,100,000
A-C 13 Upgrade GenTax software to Version 8	3	0.00	1,000,000	0	0	1,000,000
A-C 11 SQL Server	5	0.00	88,945	0	0	88,945
Total Ongoing Optional Changes		0.00	2,326,283	0	0	2,326,283

Total Optional Budget Changes		0.00	2,326,283	0	0	2,326,283
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Optional Savings Changes

A-G 7 Three Percent Optional Savings Package	6	0.00	(690,813)	0	0	(690,813)
Total Optional Savings Changes		0.00	(690,813)	0	0	(690,813)

PROGRAM NARRATIVE**127 Office of State Tax Commissioner****Date:** 01/13/2011**Time:** 11:14:48**Program:** Property Tax Relief**Reporting level:** 00-127-740-00-00-00-00-00000000**Program Performance Measures**

The Property Tax Relief Program ended June 30, 2009.

Program Statistical Data

The Property Tax Relief Program ended June 30, 2009.

Explanation of Program Costs

The Property Tax Relief Program ended June 30, 2009.

Program Goals and Objectives

The Property Tax Relief Program ended June 30, 2009.

REQUEST DETAIL BY PROGRAM

127 Office of State Tax Commissioner

Bill#: SB2006

Date: 01/13/2011

Time: 11:14:48

Biennium: 2011-2013

Program: Property Tax Relief	Reporting Level: 00-127-740-00-00-00-00000000
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Description	Expenditures 2007-2009 Biennium	Present Budget 2009-2011	Budget Request Change	Requested Budget 2011-2013 Biennium	Optional Request 2011-2013
Property Tax Relief					
Salaries - Permanent	12	0	0	0	0
Temporary Salaries	152,214	0	0	0	0
Overtime	10,161	0	0	0	0
Fringe Benefits	15,989	0	0	0	0
Travel	1,720	0	0	0	0
Office Supplies	501	0	0	0	0
Postage	46,337	0	0	0	0
Printing	17,048	0	0	0	0
Rentals/Leases-Equip & Other	376	0	0	0	0
Rentals/Leases - Bldg/Land	618	0	0	0	0
IT - Data Processing	7,315	0	0	0	0
IT - Communications	34,379	0	0	0	0
IT Contractual Svcs and Rprs	600,000	0	0	0	0
Total	886,670	0	0	0	0
Property Tax Relief					
General Fund	0	0	0	0	0
Federal Funds	0	0	0	0	0
Special Funds	939,434	0	0	0	0
Total	886,670	0	0	0	0
Total Expenditures	939,434	0	0	0	0
Funding Sources					
Special Funds					
287 Integrated Tax System Fund 287	939,434	0	0	0	0
Total	939,434	0	0	0	0
Total Funding Sources	939,434	0	0	0	0

CHANGE PACKAGE DETAIL

127 Office of State Tax Commissioner

Bill#: SB2006

Date: 01/13/2011

Time: 11:14:48

Biennium: 2011-2013

Program: Property Tax Relief	Reporting Level: 00-127-740-00-00-00-00000000
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Description	Priority	FTE	General Fund	Federal Funds	Special Funds	Total Funds
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Base Budget Changes**Ongoing Budget Changes****Total Ongoing Budget Changes****Total Base Budget Changes**

0.00	0	0	0	0
0.00	0	0	0	0

PROGRAM NARRATIVE**127 Office of State Tax Commissioner****Date:** 01/13/2011**Time:** 11:14:48**Program:** Integrated Tax System**Reporting level:** 00-127-750-00-00-00-00000000**Program Performance Measures**

See Performance Measures in the Operations Division.

Program Statistical Data

The 2009-11 biennium's appropriation provided for the full payoff of the integrated tax system loan in advance - \$10,230,347. The final payment was made in July 2009.

Explanation of Program Costs

Ongoing program costs such as software maintenance and on-site support are incorporated in the Operations division.

Program Goals and Objectives

See Program Goals and Objectives in the Operations Division.

REQUEST DETAIL BY PROGRAM

127 Office of State Tax Commissioner

Bill#: SB2006

Date: 01/13/2011

Time: 11:14:48

Biennium: 2011-2013

Program: Integrated Tax System		Reporting Level: 00-127-750-00-00-00-00000000			
Description	Expenditures 2007-2009 Biennium	Present Budget 2009-2011	Budget Request Change	Requested Budget 2011-2013 Biennium	Optional Request 2011-2013
Operating Expenses					
Supplies - IT Software	602,146	0	0	0	0
IT Contractual Svcs and Rprs	1,099,992	210,574	(210,574)	0	0
Total	1,702,138	210,574	(210,574)	0	0
Operating Expenses					
General Fund	0	0	0	0	0
Federal Funds	0	0	0	0	0
Special Funds	1,702,138	210,574	(210,574)	0	0
Total	1,702,138	210,574	(210,574)	0	0
Total Expenditures	1,702,138	210,574	(210,574)	0	0
Funding Sources					
General Fund					
Total	5,356,701	10,230,247	(10,230,247)	0	0
Special Funds					
287 Integrated Tax System Fund 287	1,702,138	210,574	(210,574)	0	0
Total	1,702,138	210,574	(210,574)	0	0
Total Funding Sources	7,058,839	10,440,821	(10,440,821)	0	0

CHANGE PACKAGE DETAIL

127 Office of State Tax Commissioner

Bill#: SB2006

Date: 01/13/2011

Time: 11:14:48

Biennium: 2011-2013

Program: Integrated Tax System			Reporting Level: 00-127-750-00-00-00-00000000			
Description	Priority	FTE	General Fund	Federal Funds	Special Funds	Total Funds

Base Budget Changes**One Time Budget Changes**

A-B 5 Adjust for one-time special funding source		0.00	0	0	(86,000)	(86,000)
A-E 2 Remove On-site support		0.00	0	0	(124,574)	(124,574)
A-E 3 Remove Integrated Tax System Loan		0.00	(10,230,247)	0	0	(10,230,247)
Total One Time Budget Changes		0.00	(10,230,247)	0	(210,574)	(10,440,821)

Ongoing Budget Changes

Total Ongoing Budget Changes		0.00	0	0	0	0
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Total Base Budget Changes		0.00	(10,230,247)	0	(210,574)	(10,440,821)
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PROGRAM NARRATIVE**127 Office of State Tax Commissioner****Date:** 01/13/2011**Time:** 11:14:48**Program:** Homestead Tax Credit**Reporting level:** 00-127-801-00-00-00-00-00000000**Program Performance Measures**

The results of the Homestead Tax Credit program are measured by the number of qualifying applicants and dollars expended. The number of homeowner and renter applicants increased for 2009 payable in FY 2010, due largely to the increase in the statutory income limit for eligibility and the increased homestead taxable value eligible for exemption. The asset test for homeowners continued to limit eligibility. Dollars expended are limited by statutory homestead maximum taxable value reductions for various income levels and a maximum renter's refund of \$400 for 2009 payable in FY 2010.

Program Statistical Data

Payments made in FY 2009:

3,715 homeowners qualified for credit – total of \$2,402,524 (to counties and state medical center)

2,051 renters qualified for refunds – total of \$302,362.

Explanation of Program Costs

Property Tax Division personnel administer the Homestead Tax Credit program. The program has three distinct parts:

1. An elderly or disabled homeowner with limited income may qualify for a reduction in the taxable value of the homestead, according to a statutory income schedule
2. A qualifying homeowner may elect to receive a credit for the installment of a special assessment that is due in the year for which the homeowner has received a taxable value reduction
3. An elderly or disabled renter with limited income may qualify for a refund of part of the rent paid that is deemed to represent property taxes.

Program costs include payments to counties to reimburse them for taxes and special assessment installments, payment to the state medical center fund to reimburse it for taxes, and direct payments to qualifying renters. No wages or operating expenses come out of the Homestead Tax Credit appropriation.

Responsibilities include auditing abstracts of qualifying homeowners submitted by each county and certifying the amount to be reimbursed to each county and the state medical center fund; recording a lien for each homestead credit for special assessments, reimbursing the counties, and releasing the lien when payment is made to satisfy the lien; and auditing and paying each qualifying renter's refund application.

The homestead credit appropriation of \$5,964,000 included in the Tax Department budget for 2009-2011 was based on 2007 legislation. A fiscal note for an additional \$3,823,000 accompanied 2009 SB 2402, which increased the income limit for eligibility and the amounts of homestead taxable valuation that may be exempted at various

PROGRAM NARRATIVE**127 Office of State Tax Commissioner****Date:** 01/13/2011**Time:** 11:14:48**Program:** Homestead Tax Credit**Reporting level:** 00-127-801-00-00-00-00-00000000

income levels, increased the limit on assets held by qualifying applicants, and increased the maximum renter refund. However, no appropriation was included. It appears additional funding will be required to complete FY 2011 reimbursements to counties and refunds to renters.

Program Goals and Objectives

The goal of the Homestead Tax Credit program is to ensure that all North Dakota residents who qualify for the program are made aware of it and receive the benefits to which they are entitled. The objectives are to provide assistance to elderly and disabled persons by reducing the property taxes and special assessments on homeowners' homesteads, and by refunding a portion of the rent paid by elderly and disabled persons who rent living quarters.

REQUEST DETAIL BY PROGRAM

127 Office of State Tax Commissioner

Bill#: SB2006

Date: 01/13/2011

Time: 11:14:48

Biennium: 2011-2013

Program: Homestead Tax Credit		Reporting Level: 00-127-801-00-00-00-00000000			
Description	Expenditures 2007-2009 Biennium	Present Budget 2009-2011	Budget Request Change	Requested Budget 2011-2013 Biennium	Optional Request 2011-2013
Homestead Tax Credit					
Grants, Benefits & Claims	5,333,282	5,964,000	2,828,788	8,792,788	0
Total	5,333,282	5,964,000	2,828,788	8,792,788	0
Homestead Tax Credit					
General Fund	5,333,282	5,964,000	2,828,788	8,792,788	0
Federal Funds	0	0	0	0	0
Special Funds	0	0	0	0	0
Total	5,333,282	5,964,000	2,828,788	8,792,788	0
Total Expenditures	5,333,282	5,964,000	2,828,788	8,792,788	0
Funding Sources					
General Fund					
Total	5,333,282	5,964,000	2,828,788	8,792,788	0
Total Funding Sources	5,333,282	5,964,000	2,828,788	8,792,788	0

CHANGE PACKAGE DETAIL

127 Office of State Tax Commissioner

Bill#: SB2006

Date: 01/13/2011

Time: 11:14:48

Biennium: 2011-2013

Program: Homestead Tax Credit			Reporting Level: 00-127-801-00-00-00-00000000			
Description	Priority	FTE	General Fund	Federal Funds	Special Funds	Total Funds

Base Budget Changes**Ongoing Budget Changes**

A-A 15 Homestead Tax Credit		0.00	2,828,788	0	0	2,828,788
Total Ongoing Budget Changes		0.00	2,828,788	0	0	2,828,788
Total Base Budget Changes		0.00	2,828,788	0	0	2,828,788

PROGRAM NARRATIVE**127 Office of State Tax Commissioner****Date:** 01/13/2011**Time:** 11:14:48**Program:** Disabled Veteran Credit**Reporting level:** 00-127-802-00-00-00-00000000**Program Performance Measures**

The results of the Disabled Veterans Property Tax Credit program are measured by the number of qualifying applicants and dollars expended. Tax year 2009 is the first year for which the credit is in effect. Dollars expended are limited by the statutory maximum reduction of \$120,000 taxable value of fixtures, buildings, and improvements of the disabled veteran's homestead. Cost is also limited by the fact that the percentage of credit is restricted to the disabled veteran's disability compensation rating for service-connected disabilities as certified by the department of veterans affairs for the purpose of applying for a property tax exemption.

Program Statistical Data

This is a new program for the 2009-11 biennium. Statistics on 2009 credits payable in 2010 were not complete at the time the budget documents were being prepared.

Explanation of Program Costs

Property Tax Division personnel administer the Disabled Veterans Property Tax Credit program. Eligibility requirements include:

1. The applicant is a disabled veteran of the United States armed forces with an armed forces service-connected disability of 50 percent or greater;
2. The applicant was honorably discharged or has been retired from the armed forces of the United States;
3. The unremarried surviving spouse of a disabled veteran who would qualify for the credit if living is eligible for the credit.

Program costs include payments to counties to reimburse them for taxes and payment to the state medical center fund to reimburse it for taxes. No wages or operating expenses come out of the Disabled Veterans Property Tax Credit appropriation.

Responsibilities include auditing abstracts of qualifying disabled veterans submitted by each county and certifying the amount to be reimbursed to each county and the state medical center fund.

The appropriation for the 2009-2011 biennium is \$3 million.

Program Goals and Objectives

The goal of the Disabled Veterans Property Tax Credit program is to ensure that all North Dakota disabled veterans who qualify for the program are made aware of it and receive the benefits to which they are entitled. The objectives are to provide assistance to disabled veterans or their unremarried surviving spouses by reducing the property taxes on their homesteads.

REQUEST DETAIL BY PROGRAM

127 Office of State Tax Commissioner

Biennium: 2011-2013

Bill#: SB2006

Date: 01/13/2011

Time: 11:14:48

Program: Disabled Veteran Credit		Reporting Level: 00-127-802-00-00-00-00000000			
Description	Expenditures 2007-2009 Biennium	Present Budget 2009-2011	Budget Request Change	Requested Budget 2011-2013 Biennium	Optional Request 2011-2013
Disabled Veteran Credit					
Grants, Benefits & Claims	0	3,000,000	1,243,920	4,243,920	0
Total	0	3,000,000	1,243,920	4,243,920	0
Disabled Veteran Credit					
General Fund	0	3,000,000	1,243,920	4,243,920	0
Federal Funds	0	0	0	0	0
Special Funds	0	0	0	0	0
Total	0	3,000,000	1,243,920	4,243,920	0
Total Expenditures	0	3,000,000	1,243,920	4,243,920	0
Funding Sources					
General Fund					
Total	0	3,000,000	1,243,920	4,243,920	0
Total Funding Sources	0	3,000,000	1,243,920	4,243,920	0

CHANGE PACKAGE DETAIL

127 Office of State Tax Commissioner

Bill#: SB2006

Date: 01/13/2011

Time: 11:14:48

Biennium: 2011-2013

Program: Disabled Veteran Credit			Reporting Level: 00-127-802-00-00-00-00000000			
Description	Priority	FTE	General Fund	Federal Funds	Special Funds	Total Funds

Base Budget Changes**Ongoing Budget Changes**

A-A 16 Disabled Veterans Credit		0.00	1,243,920	0	0	1,243,920
Total Ongoing Budget Changes		0.00	1,243,920	0	0	1,243,920
Total Base Budget Changes		0.00	1,243,920	0	0	1,243,920